

~~herein imposed shall, insofar as pertinent, be applicable to the tax imposed by this section, but the affixing of stamps as evidence of the payment of such tax by persons subject to the taxes levied in G.S. 105-113.6 shall not be necessary except as the Secretary by regulation or administrative rule may require, the inventory. The amount of tax due is the amount due based on the difference between the former tax rate and the increased tax rate."~~

#### PART 49.-----OTHER TOBACCO TAX CHANGES

**Sec. 264.** The heading to Article 2A of Chapter 105 of the General Statutes reads as rewritten:

"Schedule B-A. ~~Cigarette~~ Tobacco Products Tax."

**Sec. 265.** Article 2A of Chapter 105 of the General Statutes is amended as follows:

- (1) By designating G.S. 105-113.2 through G.S. 105-113.4 as Part 1 with the heading "General Provisions."
- (2) By designating G.S. 105-113.5 through G.S. 105-113.34 as Part 2 with the heading "Cigarette Tax."
- (3) By designating G.S. 105-113.35 through G.S. 105-113.40 as Part 3 with the heading "Tax on Other Tobacco Products."

**Sec. 266.** G.S. 105-113.2 reads as rewritten:

"§ 105-113.2. *Short title.*

This Article may be cited as the '~~Cigarette~~ Tobacco Products Tax Act' or '~~Cigarette~~ Tobacco Products Tax Article.'"

**Sec. 267.** G.S. 105-113.4 reads as rewritten:

"§ 105-113.4. *Definitions.*

~~The following words, terms, and phrases when used in this Article have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning; definitions apply in this Article:~~

- (1) Cigar. -- A roll of tobacco wrapped in a substance that contains tobacco, other than a cigarette.

- (4) (1a) ~~'Cigarette' means --~~ Cigarette. -- Any of the following:

- a. ~~Any~~ A roll of tobacco wrapped in paper or in ~~any~~ a substance that does not containing tobacco, and contain tobacco.

- b. ~~Any~~ A roll of tobacco wrapped in ~~any~~ a substance containing that contains tobacco which, and that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered ~~to,~~ to or purchased ~~by consumers by a~~